

Censure Issued by Consent

Under Title 31, Code of Federal Regulations, Part 10, in lieu of a proceeding being instituted or continued, an attorney, certified public accountant, enrolled agent,

or enrolled actuary, may offer his or her consent to the issuance of a censure. Censure is a public reprimand.

The following individuals have consented to the issuance of a Censure:

| Name | Address | Designation | Date of Censure |
|-------------------|----------------|-------------|-----------------|
| Borden Kathleen | Bluffton, SC | Attorney | May 11, 2005 |
| Williamson, Debra | Long Beach, CA | CPA | June 3, 2005 |

Penalty Relief Under Section 6715

Announcement 2005-51

The Internal Revenue Service will not assert the penalty under § 6715 of the Internal Revenue Code with respect to dyed diesel fuel that, due to shortages of undyed diesel fuel in Florida counties located west of the Apalachicola River caused by Hurricane Dennis, has been sold for use or used for highway use in those counties. This relief from the § 6715 penalty will apply only to dyed diesel fuel that is sold for use or used for highway use in the Florida counties located west of the Apalachicola River during the period July 8, 2005, through July 18, 2005. This penalty relief is available to any person that sells or uses the dyed fuel for highway use. In the case of the operator of the vehicle in which the dyed fuel is used, however, the relief is available only if the operator or the person selling the fuel to the operator pays the \$.244 per gallon tax on the dyed fuel. The return and payment will be due on October 31, 2005, and the Service will not assert penalties for failure to make semimonthly deposits of the tax. See Publication 510, *Excise Taxes for 2005*, for information on the proper method for reporting and paying this tax.

The principal author of this announcement is Celia Gabrysh of the Office of the Associate Chief Counsel (Passthroughs & Special Industries). For further informa-

tion regarding this announcement, contact Ms. Gabrysh at (202) 622-3130 (not a toll-free call).

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2005-54

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organiza-

tions described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on August 8, 2005, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

American Islamic College, Inc.
Chicago, IL

Athena Sports,
Arvada, CO

National Consumer Council, Inc.
Las Vegas, NV

National Consumer Council, Inc.
Los Angeles, CA

Northern Services Group, Inc.
Monsey, NY

Project Homestead, Inc.
High Point, NC

University of Baltimore
Athletic Foundation, Inc.
Baltimore, MD